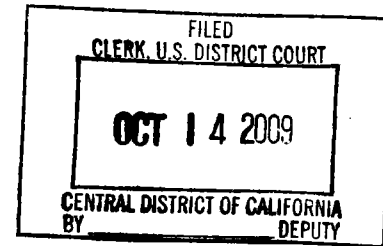


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Attorneys for United States of America

UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA  
WESTERN DIVISION

UNITED STATES OF AMERICA,  
  
Petitioner,  
  
vs.  
  
SARGIS ISKANDARYAN,  
  
Respondent.

CV09-7348 VBF (JCx)

Case No.

[PROPOSED] ORDER TO SHOW CAUSE

Upon the Petition and supporting Memorandum of Points and Authorities, and the supporting Declaration to the Petition, the Court finds that Petitioner has established its prima facie case for judicial enforcement of the subject Internal Revenue Service ("IRS" and "Service") summonses. See United States v. Powell, 379 U.S. 48, 57-58, 85 S.Ct. 248, 13 L.Ed.2d 112 (1964); see also Crystal v. United States, 172 F.3d 1141, 1143-1144 (9<sup>th</sup> Cir. 1999); United States v. Jose, 131 F.3d 1325, 1327 (9<sup>th</sup> Cir. 1997); Fortney v. United States, 59 F.3d 117, 119-120 (9<sup>th</sup> Cir.

1 1995) (the Government's prima facie case is typically made  
2 through the sworn declaration of the IRS agent who issued the  
3 summons); accord, United States v. Gilleran, 992 F.2d 232, 233  
4 (9<sup>th</sup> cir. 1993).

5 **THEREFORE, IT IS ORDERED** that Respondent appear before this  
6 District Court of the United States for the Central District of  
7 California in Courtroom No. 9,

8 ✓ United States Courthouse  
9 312 North Spring Street,  
Los Angeles, California 90012

10  
11 — Roybal Federal Building and United States Courthouse  
12 255 E. Temple Street,  
Los Angeles, California 90012

13  
14 — Ronald Reagan Federal Building and United States Courthouse  
15 411 West Fourth Street,  
Santa Ana, California 92701

16  
17 — Brown Federal Building and United States Courthouse  
18 3470 Twelfth Street, Riverside, California 92501

19 on December 14, 2009, at 1:30 p.m.

20 and show cause why the testimony and production of books, papers,  
21 records and other data demanded in the subject Internal Revenue  
22 Service summonses should not be compelled.

23 **IT IS FURTHER ORDERED** that copies of this Order, the  
24 Petition, Memorandum of Points and Authorities, and accompanying  
25 Declaration be served promptly upon Respondent by any employee of  
26 the Internal Revenue Service or by the United States Attorney's  
27 Office, by personal delivery or by certified mail.

1       **IT IS FURTHER ORDERED** that within ten (10) days after  
2 service upon Respondent of the herein described documents,  
3 Respondent shall file and serve a written response, supported by  
4 appropriate sworn statements, as well as any desired motions.  
5 If, prior to the return date of this Order, Respondent files a  
6 response with the Court stating that Respondent does not desire  
7 to oppose the relief sought in the Petition, nor wish to make an  
8 appearance, then the appearance of Respondent at any hearing  
9 pursuant to this Order to Show Cause is excused, and Respondent  
10 shall be deemed to have complied with the requirements of this  
11 Order.

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1 IT IS FURTHER ORDERED that all motions and issues raised by  
2 the pleadings will be considered on the return date of this  
3 Order. Only those issues raised by motion or brought into  
4 controversy by the responsive pleadings and supported by sworn  
5 statements filed within ten (10) days after service of the herein  
6 described documents will be considered by the Court. All  
7 allegations in the Petition not contested by such responsive  
8 pleadings or by sworn statements will be deemed admitted.

9  
10 DATED: This 14<sup>th</sup> day of October, 2009

11 Valerie Baker Fairbank  
12 United States District Judge

13 Presented By:

14 GEORGE S. CARDONA  
Acting United States Attorney  
15 SANDRA R. BROWN  
Assistant United States Attorney  
16 Chief, Tax Division

17 Valerie L. Makarewicz 10/9/09  
18 VALERIE L. MAKAREWICZ  
19 Assistant United States Attorney  
Attorneys for United States of America  
20 Petitioner  
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